

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

| Rule Number  | Rule Title   | Date of Adoption or Last Amendment | Is rule necessary? | Is rule obsolete? | Does rule overlap, duplicate or conflict with other rules? | Can a less restrictive rule accomplish same purpose? | Can rule be modified to reduce regulatory burden or eliminate paperwork? | Does the rule properly incorporate material by reference? | For rules affecting small business: does the public purpose or interest for adopting justify continued existence of rule | Appendix included? (For rules receiving public comment) | Page number of Appendix for Response | Number of Comments received on rule | Comments  |
|--|--|------------------------------------|--------------------|-------------------|--|--|--|---|--|---|--------------------------------------|-------------------------------------|---|
| <b>Chapter 1 - Organization of Department of Revenue</b> |  |                                    |                    |                   |  |  |  |   |  |   |                                      |                                     |   |
| 12 CSR 10-1.010  | Organizational Structure   | 1/10/1976                          | Yes                | No                | No   | No   | No   | NA  | Yes  | N/A   | N/A                                  | 0                                   | This rule is being amended. The order of rulemaking process was started 6/21/23 needs sent to Secretary of State office on 7/23/23.     |
| 12 CSR 10-1.020  | Letter Rulings   | 8/30/2022                          | Yes                | No                | No   | No   | No   | N/A   | Yes  | N/A   | N/A                                  | 0                                   | This rule was amended 8/30/22 and has an additional non-substantial change posting 6/30/23.   |
| <b>Chapter 2 - Income Tax</b>                            |  |                                    |                    |                   |  |  |  |   |  |   |                                      |                                     |   |
| 12 CSR 10-2.010  | Capital Loss Allocation Between Spouses  | 4/30/2019                          | Yes                | No                | No   | No   | No   | No  | Yes  | N/A   | N/A                                  | 0                                   | This rule is being amended pending final review.  |
| 12 CSR 10-2.015  | Employers' Withholding of Tax  | 11/30/2019                         | Yes                | No                | No   | No   | No   | N/A   | Yes  | N/A   | N/A                                  | 0                                   | Upon review it was determined this rule needs amended. The plan is to have the final draft finished and sent for approval in July 2023. |
| 12 CSR 10-2.016  | Quarter-Monthly Period Reporting and Remitting Withholding Tax                   | 8/30/1998                          | Yes                | No                | No   | No   | No   | N/A   | Yes  | N/A   | N/A                                  | 0                                   | This rule will be rescinded once the amendment to 12 CSR 10-2.015 is filed.   |
| 12 CSR 10-2.017  | Transient Employer Financial Assurance Instrument for Employer's Withholding Tax | 2/26/1995                          | Yes                | No                | No   | No   | No   | No  | Yes  | N/A   | N/A                                  | 0                                   | This rule is being amended pending final review.  |
| 12 CSR 10-2.019  | Determination of Withholding for Work Performed at Temporary Work Location       | 7/30/2021                          | No                 | Yes               | No   | No   | No   | N/A   | No   | N/A   | N/A                                  | 0                                   | This rule is being rescinded pending final review.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                 |   |           |     |     |     |     |     |     |     |     |     |   |   |
|-----------------|---|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---|---|
| 12 CSR 10-2.030 | Subsequent Change of Accounting Period                                    | 3/18/1974 | No  | Yes | No  | No  | No  | N/A | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.  |
| 12 CSR 10-2.035 | Conformity of Missouri With Federal Accounting Methods                    | 3/18/1974 | Yes | No  | No  | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-2.045 | Missouri Consolidated Income Tax Returns                                  | 6/30/2010 | Yes | No  | Yes | Yes | No  | No  | Yes | N/A | N/A | 0 | Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023. |
| 12 CSR 10-2.050 | Elective Division of Income   | 2/14/1991 | Yes | No  | Yes | Yes | Yes | N/A | Yes | N/A | N/A | 0 | Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023. |
| 12 CSR 10-2.052 | Optional Single Sales Factor  | 3/30/2014 | No  | Yes | No  | No  | No  | N/A | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.  |
| 12 CSR 10-2.067 | Failure to Pay Estimated Tax for Tax Years Ending After December 31, 1989 | 4/30/2022 | Yes | No  | No  | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-2.070 | Interest on Overpayments  | 1/2/1976  | Yes | No  | No  | No  | No  | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. Draft of amendment was proposed by the income tax team on 6/26/23. Plan to review this draft and submit for approval in July 2023.                               |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                 |  |            |     |     |    |    |    |     |     |     |     |   |  |
|-----------------|--|------------|-----|-----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-2.075 | Multistate Allocation and Apportionment                              | 1/30/1987  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. The outdated publisher's note will be removed by the Secretary of State office.  |
| 12 CSR 10-2.076 | Allocation and Apportionment (Beginning on or After January 1, 2020) | 3/30/2021  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-2.080 | Domestic International Sales Corporations                            | 10/11/1976 | Yes | No  | No | No | No | No  | Yes | N/A | N/A | 0 | This rule is being amended pending final review.   |
| 12 CSR 10-2.090 | Computation of Federal Income Tax Deduction for Consolidated Groups  | 12/13/1984 | Yes | No  | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. A draft of amendment was proposed by the income tax team on 6/26/23. Plan is to review this draft and submit for approval in July 2023. |
| 12 CSR 10-2.105 | Report of Changes in Federal Income Tax Return                       | 4/30/1998  | Yes | No  | No | No | No | No  | Yes | N/A | N/A | 0 | This rule is being amended. The proposed amendment posted for a 30-day comment period on 6/15/23 and ends on 7/7/23.   |
| 12 CSR 10-2.125 | Cultural Contributions   | 6/13/1985  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. The outdated publisher's note will be removed by the Secretary of State office.  |
| 12 CSR 10-2.130 | Allocation of Taxable Social Security Benefits Between Spouses       | 6/13/1985  | No  | Yes | No | No | No | No  | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| 12 CSR 10-2.135 | Frivolous Returns  | 1/28/1986  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                 |   |            |     |    |    |     |    |     |     |     |     |   |   |
|-----------------|---|------------|-----|----|----|-----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-2.140 | Partnership Filing Requirements                                   | 12/26/1985 | Yes | No | No | No  | No | No  | Yes | N/A | N/A | 0 | This rule is being amended. The proposed amendment posted for a 30-day comment period on 6/15/23 and ends on 7/7/23.  |
| 12 CSR 10-2.150 | Tax Exempt Status of United States Government-Related Obligations | 7/7/1993   | Yes | No | No | No  | No | N/A | Yes | N/A | N/A | 0 | Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023. |
| 12 CSR 10-2.155 | Regulated Investment Companies                                    | 7/8/1993   | Yes | No | No | No  | No | N/A | Yes | N/A | N/A | 0 | Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023. |
| 12 CSR 10-2.160 | State Income Tax Deduction Add-Back                               | 11/8/1993  | Yes | No | No | No  | No | N/A | Yes | N/A | N/A | 0 | This rule was reviewed and is current. The Secretary of State office will be removing the outdated publisher's note when 2.017 is filed.  |
| 12 CSR 10-2.165 | Net Operating Losses  | 7/30/2002  | Yes | No | No | Yes | No | No  | Yes | N/A | N/A | 0 | Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023. |
| 12 CSR 10-2.180 | Public Law 86-272 Immunity  | 7/30/1994  | Yes | No | No | No  | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                 |  |            |     |     |    |    |    |     |     |     |     |    |   |
|-----------------|--|------------|-----|-----|----|----|----|-----|-----|-----|-----|----|---|
| 12 CSR 10-2.190 | Partners and S Corporation Shareholders Composite Individual Income Tax Return Filing Requirements, Withholding of Income Tax Requirements and Partnership/S Corporation Withholding Exemption | 6/30/1998  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0  | Upon review it was determined that this rule needs amended. Attorneys in the DOR General Counsel Office plan to have amended rule ready to file October 2023. |
| 12 CSR 10-2.200 | Trucking Companies   | 5/11/1989  | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0  | This rule is being rescinded pending final review.  |
| 12 CSR 10-2.205 | Railroads  | 5/11/1989  | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0  | This rule is being rescinded pending final review.  |
| 12 CSR 10-2.210 | Airlines   | 5/11/1989  | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0  | This rule is being rescinded pending final review.  |
| 12 CSR 10-2.220 | Taxation of Nonresident Members of Professional Athletic Teams   | 1/26/1990  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0  | This rule has been reviewed and is current.   |
| 12 CSR 10-2.225 | Withholding of Tax by Nonresident Professional Athletic Teams  | 2/26/1995  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0  | This rule has been reviewed and is current.   |
| 12 CSR 10-2.226 | Withholding of Tax by Nonresident Professional Entertainers  | 7/30/1999  | Yes | No  | No | No | No | No  | Yes | N/A | N/A | 0  | This rule is being amended pending final review.  |
| 12 CSR 10-2.240 | Determination of Timeliness  | 3/30/2000  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0  | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in September 2023.   |
| 12 CSR 10-2.250 | Reciprocal Agreements with Other States for Tax Refund Offsets   | 12/30/2010 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0  | This rule has been reviewed and is current.   |
| 12 CSR 10-2.436 | SALT Parity Act  | 6/30/2023  | Yes | No  | No | No | No | Yes | Yes | N/A | N/A | NA | This new rule is in the final stage and becomes effective 6/30/23.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                 |  |           |     |     |    |     |    |     |     |     |     |   |   |
|-----------------|--|-----------|-----|-----|----|-----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-2.255 | Allocation and Apportionment for Nonresident Shareholders of S Corporations and Nonresident Partners of Partnerships (Beginning on or After January 1, 2020) | 3/30/2021 | Yes | No  | No | No  | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-2.260 | Apportionment Method for Broadcasters (Beginning on or After January 1, 2020)  | 3/30/2021 | Yes | No  | No | No  | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-2.705 | Filing Corporation Tax Returns   | 7/30/1995 | Yes | No  | No | No  | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in July 2023.  |
| 12 CSR 10-2.710 | Net Operating Losses on Individual Income Tax Returns  | 5/30/1996 | Yes | No  | No | No  | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in September 2023.   |
| 12 CSR 10-2.720 | Reporting Requirements for Individual Medical Accounts   | 7/30/1996 | No  | Yes | No | No  | No | No  | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.  |
| 12 CSR 10-2.725 | Foster Parent Tax Deduction  | 8/30/2023 | Yes | No  | No | No  | No | N/A | Yes | N/A | N/A | 0 | This new rule is in the final stage and becomes effective 8/30/23.  |
| 12 CSR 10-2.730 | Expenses Related to Production of Tax Exempt Interest Income   | 3/30/1997 | Yes | No  | No | Yes | No | N/A | Yes | N/A | N/A | 0 | Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023. |

Chapter 3 - State Sales Tax

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                 |   |            |     |    |    |    |    |     |     |     |     |   |  |
|-----------------|---|------------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-3.050 | Drinks and Beverages  | 10/11/1984 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23. |
| 12 CSR 10-3.404 | Cafeterias and Dining Halls   | 1/1/1981   | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. We are moving to Chapter 110. Request filed 6/22/23. |
| 12 CSR 10-3.552 | Protest Payments  | 1/12/1985  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended pending final review.   |
| 12 CSR 10-3.554 | Filing Protest Payment Returns  | 1/1/1981   | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. We are moving to Chapter 102. Request filed 6/22/23. |
| 12 CSR 10-3.846 | Taxability of Sales Made at Fund-Raising Events Conducted by Clubs and Organizations Not Otherwise Exempt From Sales Taxation | 4/28/1988  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. We are moving to Chapter 110. Request filed 6/22/23. |

## Chapter 4 - State Use Tax

|                 |  |           |     |     |    |    |    |     |     |     |     |   |   |
|-----------------|--|-----------|-----|-----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-4.015 | Sale Consummation  | 3/30/1976 | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.                        |
| 12 CSR 10-4.100 | Tax Paid to Another State                                | 2/11/1985 | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.                        |
| 12 CSR 10-4.160 | Effective of Saturday, Sunday, or Holiday on Payment Due | 3/30/1976 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. We are moving to Chapter 102. |
| 12 CSR 10-4.170 | Aggregate Amount Defined                                 | 3/30/1976 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended pending final review.                          |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|   |   |           |     |     |    |    |    |     |     |     |     |   |  |
|---|---|-----------|-----|-----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-4.180                           | Filing Final Returns  | 3/30/1976 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23. |
| 12 CSR 10-4.185                           | Filing Returns When No Liability Exists   | 3/30/1976 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23. |
| 12 CSR 10-4.230                           | Protest Payments  | 3/30/1976 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| 12 CSR 10-4.280                           | Filing Protest Payment Returns  | 3/30/1976 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| 12 CSR 10-4.310                           | Timely Filing   | 3/30/1976 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23. |
| 12 CSR 10-4.600                           | Return Required   | 1/12/1985 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23. |
| 12 CSR 10-4.610                           | Annual Filing   | 1/12/1985 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23. |
| 12 CSR 10-4.622                           | Marketing Organization Soliciting Sales Through Exempt Entity Fund-Raising Activities | 8/10/1989 | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| <b>Chapter 6 - Motor Vehicle Fuel Tax</b> |   |           |     |     |    |    |    |     |     |     |     |   |  |
| 12 CSR 10-6.020                           | Bonding Requirements  | 9/26/1986 | Yes | No  | No | No | No | No  | Yes | N/A | N/A | 0 | This rule is being amended pending final review.   |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|   |  |            |     |     |    |    |    |     |     |     |     |   |   |
|---|--|------------|-----|-----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-6.030                               | Motor Fuel Bond Trust Fund   | 5/30/2006  | Yes | No  | No | No | No | No  | Yes | N/A | N/A | 0 | This rule is being amended. The proposed amendment posted for a 30 day comment period on 6/15/23 and ends on 7/7/23.                                    |
| 12 CSR 10-6.100                               | Motor Fuel Tax Exemption for Operators of Public Mass Transportation Service   | 2/29/2008  | Yes | No  | No | No | No | No  | Yes | N/A | N/A | 0 | This rule is being amended pending final review.  |
| <b>Chapter 7 - Special Motor Fuel Use Tax</b> |  |            |     |     |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-7.190                               | Fuel Inspection Fees   | 9/29/1988  | No  | Yes | No | No | No | No  | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.  |
| 12 CSR 10-7.240                               | Exemption Certificates   | 8/6/1992   | Yes | No  | No | No | No | No  | Yes | N/A | N/A | 0 | This rule needs amended. The plan is to finalize draft and file for approval by July 2023.  |
| 12 CSR 10-7.300                               | Motor Fuel and Special Fuel Transporters   | 12/31/1990 | No  | Yes | No | No | No | No  | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.  |
| 12 CSR 10-7.320                               | Adjustments to the Distribution of Funds Allocated Pursuant to Article IV, Section 30(a) of the Missouri Constitution as Referenced in Section 142.345, RSMo | 7/8/1991   | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended pending final review.  |
| <b>Chapter 9 - Corporation Franchise Tax</b>  |  |            |     |     |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-9.140                               | General  | 1/1/2000   | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0 | Upon review it was determined this rule is no longer needed. Rescission   |
| 12 CSR 10-9.150                               | Definitions  | 1/1/2000   | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0 | Upon review it was determined this rule is no longer needed. Rescission   |
| 12 CSR 10-9.160                               | Exceptions   | 1/1/2000   | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0 | Upon review it was determined this rule is no longer needed. Rescission posts for 30-day comment period on 7/3/23 with comment period ending on 8/2/23. |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|  |  |           |     |     |    |    |    |     |     |     |     |     |   |  |
|--|--|-----------|-----|-----|----|----|----|-----|-----|-----|-----|-----|---|--|
| 12 CSR 10-9.170                            | Tax Year   | 1/1/2000  | No  | Yes | No | No | No | N/A | No  | N/A | N/A | N/A | 0 | Upon review it was determined this rule is no longer needed. Rescission posts for 30- day comment period on 7/3/23 with comment period ending on 8/2/23. |
| 12 CSR 10-9.180                            | Payment  | 1/1/2000  | No  | Yes | No | No | No | N/A | No  | N/A | N/A | N/A | 0 | Upon review it was determined this rule is no longer needed. Rescission posts for 30- day comment period on 7/3/23 with comment period ending on 8/2/23. |
| 12 CSR 10-9.200                            | Report, Contents, Date Due                         | 1/1/2000  | No  | Yes | No | No | No | N/A | No  | N/A | N/A | N/A | 0 | Upon review it was determined this rule is no longer needed. Rescission posts for 30- day comment period on 7/3/23 with comment period ending on 8/2/23. |
| 12 CSR 10-9.280                            | Limitations on Collection of Tax, Refunds          | 1/1/2000  | No  | Yes | No | No | No | N/A | No  | N/A | N/A | N/A | 0 | Upon review it was determined this rule is no longer needed. Rescission posts for 30- day comment period on 7/3/23 with comment period ending on 8/2/23. |
| 12 CSR 10-9.290                            | Compliance with the American with Disabilities Act | 1/1/2000  | No  | Yes | No | No | No | N/A | No  | N/A | N/A | N/A | 0 | Upon review it was determined this rule is no longer needed. Rescission posts for 30- day comment period on 7/3/23 with comment period ending on 8/2/23. |
| <b>Chapter 10 - Financial Institutions</b> |  |           |     |     |    |    |    |     |     |     |     |     |   |  |
| 12 CSR 10-10.020                           | Allocation of Bank Tax                             | 2/11/1985 | Yes | No  | No | No | No | No  | Yes | N/A | N/A | N/A | 0 | This rule is being amended pending final review.   |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                  |   |            |     |    |    |    |    |     |     |     |     |   |   |
|------------------|---|------------|-----|----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-10.030 | Statute of Limitations for Bank Tax   | 10/11/1985 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being rescinded pending final review.  |
| 12 CSR 10-10.040 | Statute of Limitations for Credit Union and Savings and Loan Association Tax              | 10/11/1985 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-10.050 | Statute of Limitations for Credit Institution Tax   | 10/11/1985 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-10.060 | Multiple Assessments of Credit Unions and Savings and Loan Associations for a Single Year | 12/26/1985 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-10.070 | Extension of Time to File Credit Unions and Savings and Loan Associations Tax Return      | 12/26/1985 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-10.080 | Multiple Assessments of Credit Institutions for a Single Year                             | 12/26/1985 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-10.090 | Extension of Time of File Credit Institutions Tax Returns                                 | 12/26/1985 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-10.100 | Multiple Assessments of Banking Institutions for a Single Year                            | 12/26/1985 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended. It posts for 30-day comment period on 7/3/23 that will end on 8/2/23. |
| 12 CSR 10-10.110 | Extension of Time to File Bank Tax Returns  | 12/26/1985 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-10.120 | Delinquent Interest Rate for Insurance Premium and Retaliatory Taxes                      | 4/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-10.125 | Income Period   | 8/13/1987  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended. It posts for 30-day comment period on 7/3/23 that will end on 8/2/23. |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                                   |  |           |     |     |    |    |    |     |     |     |     |   |  |
|-----------------------------------|--|-----------|-----|-----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-10.130                  | Bank Franchise Tax   | 5/26/1988 | Yes | No  | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review this rule needs amended. Plan to file request for approval by August of 2023.  |
| 12 CSR 10-10.135                  | Federal Income Tax Deduction   | 8/13/1987 | Yes | No  | No | No | No | No  | Yes | N/A | N/A | 0 | The rule has been reviewed and is current but needs Incorporated by reference language. Plan to file with for approval by September of 2023. |
| 12 CSR 10-10.140                  | Interest, Additions to Tax and Penalty   | 8/13/1987 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| 12 CSR 10-10.145                  | Refund of Overpayment of Bank Tax - Refund From Other County   | 9/6/1992  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-10.150                  | Tax Credits on bank Tax Return   | 5/28/1987 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-10.155                  | Bank Tax/Sales Tax Credit  | 8/13/1987 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-10.160                  | Neighborhood Assistance Credit (NAC)   | 8/8/1991  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| 12 CSR 10-10.165                  | Method of Computing Federal Income Tax Deduction for Credit Institutions                                     | 4/11/1988 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-10.170                  | Method of Computing Federal Income Tax Deduction for Credit Unions and Savings and Loan Associations         | 4/11/1988 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-10.175                  | Personal Property Tax Credits - Definition, Calculation and Refund Agreement                                 | 6/11/1989 | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| 12 CSR 10-10.180                  | Interest Earned by Banking Institutions Fro the Resolution Funding Corporation and the Financial Corporation | 9/6/1992  | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| <b>Chapter 16 - Cigarette Tax</b> |  |           |     |     |    |    |    |     |     |     |     |   |  |
| 12 CSR 10-16.040                  | Tax Evidenced by Stamps  | 1/1/1997  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                  |  |           |     |    |    |    |    |     |     |     |     |   |   |
|------------------|--|-----------|-----|----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-16.060 | Sample Cigarettes  | 4/30/2006 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.       |
| 12 CSR 10-16.070 | Discount Allowed   | 4/30/2006 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.       |
| 12 CSR 10-16.090 | Purchase on Deferred Payment Basis   | 4/30/2006 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review this rule needs amended. Plan to file |
| 12 CSR 10-16.100 | Payment on Deferred Payment Basis  | 4/30/2006 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.       |
| 12 CSR 10-16.110 | Unsaleable Packages of Cigarettes  | 4/30/2006 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.       |
| 12 CSR 10-16.120 | Missouri Cigarette Wholesaler's License  | 6/11/1983 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule is being amended pending final review.  |
| 12 CSR 10-16.130 | Record Keeping Requirements  | 4/30/2006 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.       |
| 12 CSR 10-16.140 | Common Carriers, Bonded Warehousemen and Bailees   | 4/30/2006 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.       |
| 12 CSR 10-16.150 | Possession of Unstamped Cigarettes   | 4/30/2006 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.       |
| 12 CSR 10-16.170 | Adjustments to the Distribution of St. Louis County Cigarette Tax Funds Pursuant to the Federal Decennial Census | 4/30/2006 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended pending final review.  |

**Chapter 23 - Motor Vehicle**

|                  |  |           |     |    |    |    |    |     |     |     |     |   |  |
|------------------|--|-----------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-23.090 | Back the Blue Special Plate Donation Processing  | 3/30/2020 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.100 | Special License Plates   | 5/30/2019 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.160 | Good Moral Character of Motor Vehicle Dealers, Manufacturers, Boat Dealers, Salvage Dealers and Title Service Agents | 8/25/1986 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended. It posted on 6/15/23 for the 30-day comment period which ends 7-17/23. |
| 12 CSR 10-23.185 | Obscene License Plates   | 5/14/1992 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule is being amended. It posts on 7/3/23 for the 30-day comment period which ends 8/2/23.    |
| 12 CSR 10-23.210 | Congressional Medal of Honor License Plates  | 2/28/1987 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                  |   |            |     |    |    |    |    |     |     |     |     |   |  |
|------------------|---|------------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-23.260 | Inspection of Non-USA Standard Vehicles Prior to Titling  | 5/30/2019  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule is being amended pending final review.   |
| 12 CSR 10-23.280 | Replacement of Multiyear License Plates   | 5/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.295 | Witnessing Proof of Federal Heavy Vehicle Use Tax Payment or Exemption  | 11/30/2007 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule is being amended pending final review.   |
| 12 CSR 10-23.305 | No-Fee Transactions   | 9/26/1986  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.310 | Issuance of Special Fuel Decals   | 1/13/1992  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended pending final review.   |
| 12 CSR 10-23.320 | Assessment of Motor Vehicle and Trailer License Plate Transfer Fee  | 11/28/1986 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.340 | Imposition and Waiver of Motor Vehicle and Trailer Tilting and Registration Penalties                                       | 5/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.345 | Definition of Major Component Parts of a Motor Vehicle  | 5/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.350 | Honorary Consular License Plates  | 5/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current. Request for outdated Publisher's Note to be removed when we post 12 CSR 10-23.310. |
| 12 CSR 10-23.370 | Issuance of Certificates of Title to Recreational Vehicles Manufactured by Two Separate Manufacturers                       | 5/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.385 | Verification of the Vehicle Identification Number and Odometer Reading of Motor Vehicles Previously Titled in Another State | 8/27/1987  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.400 | Transfer of License Plates  | 5/11/1990  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.405 | Emblem-Use Authorization Statement and Format for Collegiate License Plates   | 5/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                  |  |            |     |    |    |    |    |     |     |     |     |   |  |
|------------------|--|------------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-23.420 | Secure Power of Attorney Requirements  | 6/30/2006  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined this rule needs amended. We plan to file with the Governor's office by August 2023.      |
| 12 CSR 10-23.424 | Leasing Company Registration   | 5/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.430 | Registration of a Motor Vehicle or Trailer When the Out-Of-State Lienholder Refuses to Release the Title | 10/10/1993 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined this rule needs amended. We plan to file for approval by August 2023.                    |
| 12 CSR 10-23.442 | Outboard Motor   | 8/30/1999  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.446 | Notice of Lien   | 7/30/2012  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.450 | Guidelines for Use of Handicapped Parking Cones  | 5/30/2000  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.465 | Issuance of Biennial Salvage Business Licenses   | 3/30/2005  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current but needs moved to Chapter 26. Plan to move in October or November of 2023. |
| 12 CSR 10-23.470 | Notice of Sale   | 6/30/2006  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined this rule needs amended. We plan to file for approval by September 2023.                 |
| 12 CSR 10-23.475 | Fees and Required Documentation for Designating Manufactured Homes as Real or Personal Property          | 7/30/2011  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined this rule needs amended. We plan to file for approval by September 2023.                 |
| 12 CSR 10-23.500 | Optional Second Plate for Commercial Motor Vehicles  | 2/28/2014  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-23.550 | Lease Rental Companies   | 7/30/2020  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|   |   |            |     |    |    |    |    |     |     |     |     |   |   |
|---|---|------------|-----|----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-23.600                                | Complaint, Inspection, and Disciplinary Process for Transportation Network Companies  | 12/30/2017 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| <b>Chapter 24 - Driver License Bureau Rules</b> |   |            |     |    |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-24.030                                | Hearings  | 5/30/2006  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended and is in the order of rulemaking with a code effective date of 8/30/23.       |
| 12 CSR 10-24.060                                | Delegation of Authority to Administer Missouri Drivers License Examinations   | 8/30/2015  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.090                                | Missouri Driver License or Permit Vision Test Guidelines  | 2/29/2004  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.110                                | Procedures for Issuance of a Nondriver License  | 11/30/2000 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.130                                | Horizontal Peripheral Vision Screening Temporal Requirements  | 6/30/1999  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended pending final review.  |
| 12 CSR 10-24.140                                | Procedures for Reissuance of a Missouri Driver License, Nondriver License, or Instruction Permit Not Received After Mailing by the Department                         | 9/30/2003  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.160                                | Missouri School Bus Operator's Permit Driving History Guidelines  | 6/30/1999  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined this rule needs amended. We plan to file for approval by September of 2023. |
| 12 CSR 10-24.190                                | Driver License Retesting Requirements After a License, School Bus Permit or Temporary Instruction Permit Expires/Examination Results to be Invalid After One (1) Year | 5/30/2003  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined this rule needs amended. We plan to file for approval by September of 2023. |
| 12 CSR 10-24.200                                | Driver License Classes  | 1/30/2018  | Yes | No | No | No | No | N/A | Yes | NA  | NA  | 0 | Upon review it was determined this rule needs amended. We plan to file for approval by October of 2023.   |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                  |   |            |     |    |    |    |    |     |     |     |     |   |   |
|------------------|---|------------|-----|----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-24.300 | Commercial Drivers License Written Examinations   | 2/28/2006  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.305 | Commercial Driver License Requirements/Exemptions   | 8/30/2015  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.315 | Tow Truck Operator's and Commercial Drivers Licensing   | 10/31/1991 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.325 | License Denial for Suspension, Revocation, Disqualification or Cancellation   | 2/28/2006  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined this rule needs amended. We plan to file for approval by October of 2023. |
| 12 CSR 10-24.326 | Third Party Tester and Examiner Sanction and Hearing Guidelines   | 8/30/2015  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.330 | Delegation of Authority to Third-Party Testers to Conduct Skills Test of Applicants for Commercial Drivers Licenses | 8/30/2015  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule is being amended pending final review.  |
| 12 CSR 10-24.335 | Commercial Drivers Licensing Third Party Examination Audit Retest Process   | 8/30/2015  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.340 | Receipt of Mail of Compliance Documents   | 2/14/1991  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined this rule needs amended. We plan to file for approval by October of 2023. |
| 12 CSR 10-24.350 | Group Testing of Commercial Motor Vehicle Drivers by Missouri State Highway Patrol                                  | 4/29/1991  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.360 | Third-Party Trainers  | 4/29/1991  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-24.380 | Hazardous Materials Written Test Requirements for Commercial Drivers License Transfer or Renewal                    | 10/10/1993 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                  |   |            |     |    |    |    |    |     |     |     |     |   |  |
|------------------|---|------------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-24.390 | Commercial Driver Instruction Permit  | 8/30/2015  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023.     |
| 12 CSR 10-24.395 | Delegation of Authority to the Missouri State Highway Patrol to Conduct Skills Testing of Applicants for Commercial Driver Licenses | 8/30/2015  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule has been reviewed and needs amended. We are expecting changes from the MSHP this fall. We plan to file for approval by November of 2023. |
| 12 CSR 10-24.402 | Department of Revenue Instruction Permits   | 3/30/2002  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-24.405 | Proof of State of Domicile Requirements for Commercial Driver License Applicants  | 8/30/2019  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023.     |
| 12 CSR 10-24.410 | Driver Examination Denial   | 8/6/1992   | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-24.412 | Commercial Driver License Waiver for Farm-Related Service Industries  | 3/30/2006  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-24.420 | Standards Governing Motorcycle Helmet Construction  | 9/30/1998  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023.     |
| 12 CSR 10-24.430 | Back of Driver License, Permits, and Nondriver License  | 12/30/2010 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment approved in November of 2023.                                |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|  |   |            |     |    |    |    |    |     |     |     |     |   |  |
|--|---|------------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-24.440   | Motor Voter Registration Application Form   | 12/30/2004 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023. |
| 12 CSR 10-24.444   | Ten-Year Disqualification   | 2/29/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-24.448   | Documents Required for Issuance of a Driver License, Nondriver License, or Instruction Permit | 10/30/2021 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023. |
| 12 CSR 10-24.452   | Highway Sign Recognition Test   | 9/30/2000  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-24.472   | "Permit Driver" Sign  | 5/30/2003  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023. |
| 12 CSR 10-24.474   | Calculation of the Commercial Driver Disqualification   | 10/30/2005 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023. |
| 12 CSR 10-24.480   | Boater Identification Indicator on Driver or Nondriver License                                | 12/30/2010 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-24.485   | Permanent Disability Indicator on Driver or Nondriver License                                 | 12/30/2010 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| <b>Chapter 25 - Motor Vehicle Financial Responsibility</b> |   |            |     |    |    |    |    |     |     |     |     |   |  |
| 12 CSR 10-25.020   | Procedures for Obtaining Securities When a Judgment is Rendered                               | 4/9/1992   | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                                      |  |           |     |     |    |    |    |     |     |     |     |   |   |
|--------------------------------------|--|-----------|-----|-----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-25.030                     | Hearings Held Pursuant to Section 303.290.1, RSMo  | 7/30/2001 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review this rule is current but will need amended if SB 398 is signed into law.  |
| 12 CSR 10-25.040                     | Posting Real Estate Bonds as Security for an Accident  | 1/30/2005 | No  | Yes | No | No | No | No  | No  | N/A | N/A | 0 | Upon review this rule was determined to no longer be needed. We plan to file rescission request for approval in July of 2023. |
| 12 CSR 10-25.100                     | Distribution of Fees   | 2/26/1993 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-25.110                     | Application for Certificate of Self-Insurance  | 4/9/1992  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-25.120                     | Application for Certificate of Self-Insurance from Religious Denominations   | 3/30/2022 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-25.130                     | Proof of Financial Responsibility for Reinstatement of Failure to Show Proof of Financial Responsibility Suspensions | 2/28/2001 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-25.140                     | Financial Responsibility-Inoperable/Stored Vehicles  | 8/21/2001 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in December of 2023.       |
| 12 CSR 10-25.150                     | Financial Responsibility Sampling  | 5/30/2021 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| <b>Chapter 26 - Dealer Licensure</b> |  |           |     |     |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-26.010                     | Bona Fide Established Place of Business  | 9/30/2017 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-26.020                     | License Requirements for Auctions, Dealers, Franchisors, and Manufacturers   | 2/28/2011 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review this rule is current but will need amended if SB 398 is signed into law.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                  |  |            |     |    |    |    |    |     |     |     |     |   |   |
|------------------|--|------------|-----|----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-26.030 | License Renewal  | 5/30/2000  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review this rule is current but will need amended if SB 398 is signed into law.                                    |
| 12 CSR 10-26.040 | Fees   | 11/30/2008 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review this rule is current but will need amended if SB 398 is signed into law.                                    |
| 12 CSR 10-26.050 | Business Records Required to be Maintained by Licensees              | 5/30/2000  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-26.060 | Dealer License Plates/Certificates of Number                         | 3/30/2020  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-26.070 | Procedural Requirements For Wholesale Motor Vehicle Auctions         | 5/30/2000  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-26.080 | Procedural Requirements For Public Motor Vehicle Auctions            | 5/30/2019  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review this rule is current but will need incorporation by reference.  |
| 12 CSR 10-26.090 | Regulation of Off-Premises Shows and Tent Sales                      | 2/28/2003  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-26.110 | Antique Motor Vehicle  | 5/30/2000  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-26.120 | Procedures for Filing Complaints with the Director of Revenue        | 2/29/2004  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in December of 2023. |
| 12 CSR 10-26.180 | Temporary Permits Sold by a Registered Missouri Motor Vehicle Dealer | 5/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-26.190 | Dealers' Monthly Reports   | 5/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-26.210 | Dealer Seminar Certification Requirements                            | 7/30/2012  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in January of 2024.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|  |   |            |     |     |    |     |     |     |     |     |     |   |   |
|--|---|------------|-----|-----|----|-----|-----|-----|-----|-----|-----|---|---|
| 12 CSR 10-26.220   | Dealer Disciplinary Hearings  | 12/30/2008 | Yes | No  | No | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-26.230   | Dealer Administrative Fees and System Modernization   | 2/28/2022  | Yes | No  | No | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule is being amended and is in the order of rulemaking with an effective date of 8/30/23. |
| 12 CSR 10-26.231   | Maximum Dealer Administrative Fees  | 8/30/2022  | Yes | No  | No | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule is being amended and is in the order of rulemaking with an effective date of 8/30/23. |
| <b>Chapter 39 - Collections for State Hospitals and Institutions</b> |   |            |     |     |    |     |     |     |     |     |     |   |   |
| 12 CSR 10-39.010   | Statements of Accounts  | 1/10/1976  | No  | Yes | No | No  | No  | N/A | No  | N/A | N/A | 0 | This rule is being amended pending final review.  |
| <b>Chapter 41 - General Tax Provisions</b>                           |   |            |     |     |    |     |     |     |     |     |     |   |   |
| 12 CSR 10-41.010   | Annual Adjusted Rate of Interest  | 5/30/2023  | Yes | No  | No | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-41.020   | Disclosure of Information, Returns, Reports or Facts Shown By Them to State and Federal Prosecuting Officials | 1/26/1986  | Yes | No  | No | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-41.025   | Disclosure of Confidential Taxpayer Information to Officers, Members, Partners, and Employees of a Business   | 7/30/2013  | Yes | No  | No | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-41.030   | Power of Attorney   | 7/30/2013  | Yes | No  | No | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-41.040   | Retribution of Bad Checks   | 11/30/1996 | Yes | No  | No | Yes | Yes | N/A | Yes | N/A | N/A | 0 | Upon review this rule needs amended. This is one of seven that will be worked on                |
| <b>Chapter 42 - General Department Policies</b>                      |   |            |     |     |    |     |     |     |     |     |     |   |   |
| 12 CSR 10-42.030   | Gifts to the State  | 12/30/1999 | Yes | No  | No | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-42.040   | Documents Requiring the Director's Personal Signature   | 7/11/1986  | Yes | No  | No | No  | No  | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|  |  |            |     |    |    |    |    |     |     |     |     |   |   |
|--|--|------------|-----|----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-42.050                                 | Disclosure of Public Records and Confidentiality of Closed Records | 5/11/1990  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended. The order of rulemaking process was started 6/21/23 needs sent to Secretary of State office on 7/23/23. |
| 12 CSR 10-42.080                                 | Standard Industry Code Report                                      | 7/11/1987  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in July of 2023.                 |
| 12 CSR 10-42.090                                 | Business Location Report   | 12/12/1987 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in August of 2023.               |
| 12 CSR 10-42.100                                 | Monthly Sales Tax Distribution Report                              | 5/30/2007  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment   |
| <b>Chapter 43 - Investment of Nonstate Funds</b> |  |            |     |    |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-43.010                                 | Department of Revenue Investment Group                             | 7/30/2007  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-43.020                                 | Investment Instruments for Nonstate Funds                          | 4/30/2007  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended and is in the order of rulemaking with an effective date of 8/30/23.                                     |
| 12 CSR 10-43.030                                 | Collateral Requirements for Nonstate Funds                         | 3/30/2012  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended and is in the order of rulemaking with an effective date of 8/30/23.                                     |
| <b>Chapter 44 - Miscellaneous Fees and Taxes</b> |  |            |     |    |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-44.010                                 | Tire Fee Application   | 2/28/1999  | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in September of 2023.            |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|  |   |           |     |    |    |    |    |     |     |     |     |   |  |
|--|---|-----------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-44.020                                       | Tire Fee Reporting and Payment Requirements                     | 5/30/1998 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-44.100                                       | Excess Traffic Violation Revenue                                | 2/29/2016 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in September of 2023. |
| <b>Chapter 101 - Sales/Use Tax - Nature of Tax</b>     |   |           |     |    |    |    |    |     |     |     |     |   |  |
| 12 CSR 10-101.500                                      | Burden of Proof   | 4/30/2019 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-101.600                                      | Successor Liability   | 2/28/2006 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-101.700                                      | Bankruptcy and Other Court Appointments                         | 5/30/2006 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| <b>Chapter 102 - Sales/Use Tax - Taxpayers Rights</b>  |   |           |     |    |    |    |    |     |     |     |     |   |  |
| 12 CSR 10-102.016                                      | Refunds and Credits   | 3/30/2021 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in October of 2023.   |
| 12 CSR 10-102.100                                      | Bad Debts Credit or Refund                                      | 5/30/2021 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| <b>Chapter 103 - Sales/Use Tax - Imposition of Tax</b> |   |           |     |    |    |    |    |     |     |     |     |   |  |
| 12 CSR 10-103.017                                      | Ticket Sales  | 4/30/2019 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule   |
| 12 CSR 10-103.200                                      | Isolated or Occasional Sale                                     | 7/30/2000 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.210                                      | Auctioneers and Other Agents Selling Tangible Personal Property | 3/30/2005 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                   |   |            |     |    |    |    |    |     |     |     |     |   |  |
|-------------------|---|------------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-103.220 | Resale  | 2/28/2006  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in the comments on 12 CSR 10-103.017. |
| 12 CSR 10-103.250 | Purchaser's Responsibility for Paying Use Tax   | 5/30/2001  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.350 | Sales Tax on Motor Vehicles   | 3/30/2006  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule   |
| 12 CSR 10-103.360 | Titling and Sales Tax Treatment of Boats and Outboard Motors  | 5/30/2000  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.370 | Manufactured Homes  | 7/30/2001  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.381 | Items Used or Consumed by Photographers, Photofinishers and Photoengravers, as Defined in Section 144.054, RSMo | 2/29/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in December of 2023.  |
| 12 CSR 10-103.390 | Veterinary Transactions   | 10/30/2010 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.395 | Physicians, Dentists, and Optometrists  | 4/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.400 | Sales Tax on Vending Machine Sales  | 2/29/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.500 | Sales Food and Beverages to and by Public Carriers  | 5/30/2000  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.555 | Determining Taxable Gross Receipts  | 2/29/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| 12 CSR 10-103.560 | Accrual vs. Cash Basis of Accounting  | 1/30/2001  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.600 | Sales of Tangible Personal Property and Services  | 1/30/2001  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being rescinded pending final review.   |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|   |  |            |     |    |    |    |    |     |     |     |     |   |  |
|---|--|------------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-103.610   | Sales of Advertising   | 7/30/2000  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.620   | Florists   | 5/30/2006  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.700   | Packaging and Shipping Materials                                     | 4/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.800   | Tax Computation  | 2/28/2001  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-103.876   | Taxation of Sod Businesses   | 4/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| <b>Chapter 104 - Sales/Use Tax - Registration</b>           |  |            |     |    |    |    |    |     |     |     |     |   |  |
| 12 CSR 10-104.020   | Sales and Use Tax Bonds  | 12/30/2000 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in the comments on 12 CSR 10-103.017. |
| 12 CSR 10-104.030   | Filing Requirements as Defined in Section 144, RSMo                  | 4/30/2022  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-104.040   | Direct-Pay Agreements  | 7/30/2005  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-104.050   | Sales and Use Tax Return - Electronic Filing Requirement and Waiver  | 7/30/2021  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| <b>Chapter 107 - Sales/Use Tax - Exemption Certificates</b> |  |            |     |    |    |    |    |     |     |     |     |   |  |
| 12 CSR 10-107.100   | Use of and Reliance on Exemption Certificates                        | 11/30/2005 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended pending final review.   |
| <b>Chapter 108 - Sales/Use Tax - Taxable Services</b>       |  |            |     |    |    |    |    |     |     |     |     |   |  |
| 12 CSR 10-108.300   | Sales of Electricity, Water, and Gas as Defined in Section 144, RSMo | 4/30/2022  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-108.600   | Transportation Fares   | 12/30/2000 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended pending final review.   |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|  |  |            |     |    |    |    |    |     |     |     |     |   |   |
|--|--|------------|-----|----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-108.700  | Lease or Rental of Tangible Personal Property  | 10/30/2002 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017 |
| <b>Chapter 109 - Sales/Use Tax - Sale of Property vs. Sale of Services</b> |  |            |     |    |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-109.050  | Taxation of Software   | 7/30/2014  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| <b>Chapter 110 - Sales/Use Tax - Exemptions</b>                            |  |            |     |    |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-110.013  | Drugs and Medical Equipment  | 4/30/2000  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017 |
| 12 CSR 10-110.200  | Ingredient or Component Part Exemption, as Defined in Section 144.030, RSMo                      | 2/29/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017 |
| 12 CSR 10-110.201  | Materials and Other Goods Used or Consumed in Manufacturing, as Defined in Section 144.054, RSMo | 3/30/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being rescinded pending final review.  |
| 12 CSR 10-110.210  | Television and Radio Broadcasters  | 2/29/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|                   |  |            |     |    |    |    |    |     |     |     |     |   |  |
|-------------------|--|------------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-110.220 | Hotels and Motels  | 12/30/2000 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017  |
| 12 CSR 10-110.300 | Common Carriers  | 2/29/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-110.400 | Newspapers and Other Publications                                      | 7/30/2005  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| 12 CSR 10-110.600 | Electrical Energy, as Defined in Section 144.030, RSMo                 | 2/29/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.   |
| 12 CSR 10-110.601 | Electrical, Other Energy and Water as Defined in Section 144.054, RSMo | 3/30/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.   |
| 12 CSR 10-110.621 | Application of Sales Tax Exemption as Defined in Section 144.054, RSMo | 4/30/2008  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.   |
| 12 CSR 10-110.858 | Purchases by State Senators or Representatives                         | 4/30/2019  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-110.900 | Farm Machinery and Equipment Related Exemptions                        | 5/30/2010  | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017. |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|   |   |           |     |    |    |    |    |     |     |     |     |   |  |
|---|---|-----------|-----|----|----|----|----|-----|-----|-----|-----|---|--|
| 12 CSR 10-110.910   | Livestock   | 7/30/2000 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017. |
| 12 CSR 10-110.920   | Sales of Grains, Seed, Pesticides, Herbicides, and Fertilizers  | 7/30/2000 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-110.950   | Letters of Exemption Issued by the Department of Revenue  | 4/30/2003 | Yes | No | No | No | No | Yes | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.  |
| 12 CSR 10-110.955   | Sales and Purchases - Exempt Organizations  | 2/28/2002 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in February of 2024.  |
| 12 CSR 10-110.990   | Tax - Sales on Food   | 1/30/2001 | Yes | No | No | No | No | No  | Yes | N/A | N/A | 0 | Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017  |
| <b>Chapter 111 - Sales/Use Tax - Machinery and Equipment Exemptions</b> |   |           |     |    |    |    |    |     |     |     |     |   |  |
| 12 CSR 10-111.010   | Manufacturing Machinery and Equipment Exemptions, as Defined in Section 144.030, RSMo                                 | 3/30/2008 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being rescinded pending final review.   |
| 12 CSR 10-111.011   | Machinery, Equipment, Materials, and Chemicals Used or Consumed in Manufacturing, as Defined in Section 144.054, RSMo | 3/30/2008 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.   |

## Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|  |   |           |     |    |    |    |    |     |     |     |     |   |   |
|--|---|-----------|-----|----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-111.060                                | Material Recovery Processing Plant Exemption, as Defined in Section 144.030, RSMo                 | 4/30/2022 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.    |
| 12 CSR 10-111.061                                | Exempt Items Used or Consumed in Material Recovery Processing as Defined in Section 144.054, RSMo | 4/30/2008 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.    |
| 12 CSR 10-111.100                                | Commercial Printers, as Defined in Section 144.030, RSMo  | 2/29/2008 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have the proposed amendment for approval in February of 2024. |
| 12 CSR 10-111.101                                | Items used or consumed by Commercial Printers, as Defined in Section 144.054, RSMo                | 2/29/2008 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review it was determined to need amended. We plan to have  |
| <b>Chapter 112 - Sales/Use Tax - Contractors</b> |   |           |     |    |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-112.010                                | Contractors   | 3/30/2008 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-112.020                                | Solar Photovoltaic Energy Systems Exemption   |           | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended. It posted on 6/15/23 for the 30 day comment period which ends 7/17/23.                      |
| 12 CSR 10-112.300                                | Sales to the United States Government and Government Contractors                                  | 5/30/2000 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended pending final review.  |
| <b>Chapter 113 - Sales/Use Tax - Use Tax</b>     |   |           |     |    |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-113.200                                | Determining Whether a Transaction is Subject to Sales Tax or Use Tax                              | 7/30/2023 | Yes | No | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended and is in the order of rulemaking with an effective date of 7/30/23.                         |

Department of Revenue Periodic Rule Review

July 1, 2022 - June 30, 2023

|  |   |            |     |     |    |    |    |     |     |     |     |   |   |
|--|---|------------|-----|-----|----|----|----|-----|-----|-----|-----|---|---|
| 12 CSR 10-113.300  | Temporary Storage   | 12/30/2000 | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-113.320  | Sales Tax Rules Apply   | 4/30/2019  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule has been reviewed and is current.   |
| 12 CSR 10-113.400  | Marketplace Facilitator   | 7/30/2023  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended and is in the order of rulemaking with an effective date of 7/30/23.   |
| <b>Chapter 114 - Sales/Use Tax - Constitutional Issues</b> |   |            |     |     |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-114.100  | Determining When a Vendor Has Sufficient Nexus for Use Tax                                    | 8/30/2023  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | This rule is being amended and is in the order of   |
| 12 CSR 10-117.100  | Determining the Applicable Local  | 7/30/2002  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review from Field  |
| <b>Chapter 400 - Individual Income Tax</b>                 |   |            |     |     |    |    |    |     |     |     |     |   |   |
| 12 CSR 10-400.200  | Special Needs Adoption Tax Credit   | 5/30/2007  | Yes | No  | No | No | No | N/A | Yes | N/A | N/A | 0 | Upon review this rule was determined to be outdated. Based on new legislation passed this session it will either be amended or rescinded. |
| 12 CSR 10-400.250  | Computation of an Individual's Missouri Adjusted Gross Income on a Combined Income Tax Return | 2/29/2008  | No  | Yes | No | No | No | N/A | No  | N/A | N/A | 0 | This rule is being rescinded pending final review.  |